

# Get It in Writing!

For your protection, it is best to get tax advice in writing.

Because the Sales and Use Tax Law is complex, as are many of your business transactions, you are encouraged to put your tax questions in writing. Not only will that give us more information on which to base our advice, it may protect you from owing tax, interest, or penalties if we should give you erroneous advice. **Such protection is not provided for advice given to you in person or on the telephone.**

The Sales and Use Tax Law (section 6596) provides that you can obtain relief from tax and any penalty or interest charges if you fail to report tax on a transaction because you relied on erroneous written advice from the Board.

For this relief to apply, the following conditions must be met:

- You must have written to the Board for tax advice, and your request must have described the specific facts and circumstances of the activity or transaction (if someone writes on your behalf, you must be identified as the taxpayer to whom the advice applies); and
  - The Board must have responded in writing and stated whether the described activity or transaction was subject to tax or stated the conditions under which tax would apply.
- If you have received written advice from the Board and request tax relief under section 6596, it cannot be granted if, following our letter of advice:
- We wrote to you and modified or rescinded our earlier advice, and your tax liability is for a transaction that occurred after such notification; or
  - There has been a change in the law or a final decision of a court, which renders our earlier written advice no longer valid.

Besides written advice, the Board offers other resources to help you understand the law. You can call or visit the nearest Board office and talk to a tax representative. Or you can request a copy of a regulation or a tax tip publication or subscribe to our law guide service. All of these avenues are designed to help you better understand your rights and responsibilities as a taxpayer.

Requests for written advice should be directed to the nearest Board office (addresses are listed on the reverse).

## CALIFORNIA STATE BOARD OF EQUALIZATION OFFICES

### BOARD MEMBERS

DISTRICT	MEMBER	OFFICE ADDRESS	AREA CODE	TELEPHONE NUMBER
First	Betty T. Yee	455 Golden Gate Avenue, Suite 10500, San Francisco, CA 94102	415	557-3000
Second	Bill Leonard	400 Capitol Mall, Suite 2340, Sacramento, CA 95814	916	445-2181
Third	Michelle Steel	550 Deep Valley Drive, Suite 355, Rolling Hills Estates, CA 90274	310	377-8016
Fourth	Judy Chu	1100 Corporate Center Drive, Suite 203, Monterey Park, CA 91754	323	980-1221
State Controller	John Chiang	660 South Figueroa Street, Suite 2050, Los Angeles, CA 90017	213	833-6010
Executive Director	Ramon J. Hirsig	450 N Street, PO Box 942879, Sacramento, CA 94279-0001	916	445-6464

**FOR GENERAL TAX INFORMATION VISIT OUR WEBSITE AT [WWW.BOE.CA.GOV](http://WWW.BOE.CA.GOV)**

***For account-specific information contact your local office.***

### SACRAMENTO HEADQUARTERS

**450 N Street, PO Box 942879, Sacramento 94279-0001**

**916**

**445-6464**

### BUSINESS TAXES FIELD OFFICES

CALIFORNIA CITIES	OFFICE ADDRESS	AREA CODE	TELEPHONE NUMBER
Bakersfield	1800 30th Street, Suite 380, 93301-1922	661	395-2880
Chula Vista	590 3rd Avenue, Suite 202, Chula Vista, 91910-5657 <b>Note:</b> closed 12 noon to 1 p.m. M-F	619	409-7440
Culver City	5901 Green Valley Circle, Suite 200, 90230-6948 (PO Box 3652, 90231-3652)	310	342-1000
El Centro	1550 W. Main Street, 92243-2832 <b>Note:</b> closed 12 noon to 1 p.m. M-F	760	352-3431
Eureka*		707	576-2100
Fresno	5070 N. Sixth Street, Suite 110, 93710-7504	559	248-4219
Kearny Mesa	9225 Clairemont Mesa Boulevard, San Diego, 92123 <b>Note:</b> closed 12 noon to 1 p.m. M-F	858	636-3191
Laguna Hills	23141 Moulton Parkway, Suite 100, 92653-1242	949	461-5711
Long Beach	100 West Broadway, Suite 305, 90802-4431	562	901-2483
Norwalk	12440 E. Imperial Highway, Suite 200, 90650-8397 (PO Box 409, 90651-0409)	562	466-1694
Oakland	1515 Clay Street, Suite 303, 94612-1432	510	622-4100
Rancho Mirage	35-900 Bob Hope Drive, Suite 280, 92270-1768	760	770-4828
Redding	2881 Churn Creek Road, Suite B, 96002-1146 (PO Box 280529, 96049-2529)	530	224-4729
Riverside	3737 Main Street, Suite 1000, 92501-3395	951	680-6400
Sacramento	3321 Power Inn Road, Suite 210, 95826-3889	916	227-6700
Salinas	111 East Navajo Drive, Suite 100, 93906-2452	831	443-3003
San Diego	1350 Front Street, Room 5047, 92101-3698	619	525-4526
San Francisco	121 Spear Street, Suite 460, 94105-1584	415	356-6600
San Jose	250 South Second Street, 95113-2706	408	277-1231
San Marcos	334 Via Vera Cruz, Suite 107, 92078-2637	760	510-5850
Santa Ana	28 Civic Center Plaza, Room 239, 92701-4011	714	558-4059
Santa Rosa	50 D Street, Room 230, 95404-4791 (PO Box 730, 95402-0730)	707	576-2100
Suisun City	333 Sunset Avenue, Suite 330, 94585-2003	707	428-2041
Van Nuys	15350 Sherman Way, Suite 250, 91406-4203 (PO Box 7735, 91409-7735)	818	904-2300
Ventura	4820 McGrath Street, Suite 260, 93003-7778	805	677-2700
West Covina	1521 West Cameron Avenue, Suite 300, 91790-2738 (PO Box 1500, 91793-1500)	626	480-7200

### OUT-OF-STATE FIELD OFFICES

Sacramento	3321 Power Inn Road, Suite 130, 95826-3893 (PO Box 188268, 95818-8268)	916	227-6600
Chicago, Illinois	120 N. La Salle, Suite 1600, 60602-2412	312	201-5300
New York, N.Y.	205 East 42nd Street, Suite 1100, 10017-5706	212	697-4680
Houston, Texas	1155 Dairy Ashford, Suite 550, 77079-3007	281	531-3450

### FOR MORE INFORMATION

Call 800-400-7115, TDD/TTY 800-735-2929

If you are unable to resolve a disagreement through normal channels, contact the Taxpayers' Rights Advocate at 888-324-2798 or 916-324-2798.

\* Limited services are available in Eureka. See [www.boe.ca.gov/info/eurekaoffice.htm](http://www.boe.ca.gov/info/eurekaoffice.htm) or call the number listed above (Santa Rosa office).

*Addresses and telephone numbers are current as of 2-13-07, but are subject to change. We recommend you call the office before visiting.*

**Unless otherwise noted all offices are open from 8 a.m. to 5 p.m. Monday-Friday, excluding state holidays.**